

## SOLUTIONS TO BRIEF EXERCISES

### BRIEF EXERCISE 5-1

- (a) Cost of goods available for sale = \$80,000 + \$100,000 = \$180,000.  
Ending inventory = \$180,000 – \$120,000 = \$60,000.
- (b) Purchases = \$115,000 – \$50,000 = \$65,000.  
Cost of goods sold = \$115,000 – \$35,000 = \$80,000.
- (c) Beginning inventory = \$160,000 – \$110,000 = \$50,000.  
Cost of goods sold = \$160,000 – \$29,000 = \$131,000.

### BRIEF EXERCISE 5-2

- (a) Cost of goods sold = \$47,000 (\$75,000 – \$28,000).  
Operating expenses = \$18,200 (\$28,000 – \$19,800).
- (b) Gross profit = \$38,000 (\$108,000 – \$70,000).  
Operating expenses = \$8,500 (\$38,000 – \$29,500).
- (c) Sales Revenue = \$163,500 (\$83,900 + \$79,600).  
Net income = \$40,100 (\$79,600 – \$39,500).

### BRIEF EXERCISE 5-3

#### Cha Company

Inventory.....	780	
Accounts Payable.....		780

#### Wirtz Company

Accounts Receivable.....	780	
Sales Revenue.....		780
Cost of Goods Sold.....	470	
Inventory.....		470

# Solutions To Brief Exercises 16th Edition Accounting

**Rachel Sandford**



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A History of Bookkeeping Instruction in the United States James Williams Baker,1940     *The Cumulative Book Index* ,1922     *Cumulative Book Index* ,1959     *Resources in Education* ,1996     **The Balance Sheet** ,1927     **The Accountant Tax Supplement** ,1929     **The United States Catalog** ,1924     **United Services and Empire Review** ,1920     **The Handy Religion Answer Book** John Renard,2012-04-01 An engaging question and answer guide to the world's major religions Why do conflicts in the name of God persist even though religious scholars agree that all great religions are based on love not carnage What do different faiths have to say about God About the afterlife The spiritual world we live in today is a diverse and sometimes highly individualized mixture of religious practices and beliefs The physical world is a much smaller place often secular in appearance but still very much fueled by religious beliefs and conflict in the name of God The Handy Religion Answer Book is an easy to use comparative guide for anyone seeking a greater understanding of the world's religious beliefs customs and practices It provides solid descriptions of major beliefs and rituals worldwide affording the reader an understanding of contemporary religion This book contains detailed descriptions of the history beliefs symbols rituals observations customs membership leaders and organization of the world's eight major religious traditions Judaism Christianity Islam Buddhism Hinduism Confucianism Taoism and Shinto Clearly and eloquently written by a scholar with over 40 years of study and teaching experience The Handy Religion Answer Book is an engaging guide for anyone seeking basic religious literacy and intellectual history This handy primer contains a wealth of information and answers more than 1 000 questions such as What is the significance of the Star of David How did so many different Christian churches come into being What is the importance of the month of Ramadan What is an ayatollah Do Taoists believe in heaven and hell What are the main Islamic notions of the afterlife Who is the Dalai Lama and why is he important to so many Buddhists Plus it includes questions concerning religion and violence and suborganizations that claim affiliation with the major faith communities A glossary of religious terminology and maps of the general coverage areas for each religion are also included Enlightening and educational The Handy Religion Answer Book clears up misinformation and misconceptions and helps explain cultural and historical differences providing the reader with a comprehensive understanding of the world's great religions     *The Accountant* ,1881     *Journal of Accountancy* ,1945     The National Accountant John Coley Smith,Friend W. Jenkins,1868     **Accountant Student and Accountants' Journal** ,1929     The Municipal Year Book and Public Services Directory ,1921     **The Practical Teacher** ,1884     Information System Audit Philippe Peret,2022-07-07 The digitalization of companies is a recurrent topic of conversation for managers Companies are forced to evolve at least as fast as their competitors They have to review their organization their processes and their way of working This also concerns auditors in terms of their audit strategy and working methods Digitalization is the tip of the iceberg that represents the increasing reliance on information technology of the company's information system Companies have seen new competitors succeed with

a digital approach competitors that have opened new markets or new ways of interacting with their customers and all business processes can be digitalized In this new paradigm auditors have to renew themselves too Long gone are the days of auditors specializing in one technique like financial auditors or IT auditors This makes it a phenomenal opportunity for auditing to renew itself embracing the vision of the company s information system long live the information system auditors This book proposes you to go step by step from a common understanding of our history of auditing to gradually defining and justifying the impacts of digitalization on the audit strategy and the preparation of audits **The British National**

**Bibliography** Arthur James Wells,2000 *Dutch Contributions to the Sixteenth International Congress of Slavists. Linguistics* ,2019-11-04 Every five years on the occasion of the International Congress of Slavists a volume appears that presents a comprehensive overview of current Slavic linguistic research in the Netherlands Like its predecessors the present collection covers a variety of topics Bulgarian and Polish aspectology Barentsen Genis Slavic historical linguistics Kortlandt Vermeer pragmatics of tense usage in Old Russian Dekker dialect description Houtzagers L2 acquisition Tribushinina Mak Russian foreigners speech imitation Peeters Arkema corpus based semantics Fortuin Davids and theoretical work on negation Keijsper Van Helden As can be seen from this list the majority of the contributions in this peer reviewed volume displays the data oriented tradition of Dutch Slavic linguistics but studies of a more theoretical nature are also represented

Taxation and Governmental Finance in Sixteenth-Century Ming China Ray Huang,1974 Originally published in 1974 this is a detailed study of the financial administration of the Chinese government during the Ming dynasty 1368 1644 with particular attention to the sixteenth century a topic about which very little has been published either in Chinese or any Western language Professor Huang has worked through an enormous quantity and variety of source material in particular the 133 substantial volumes of the Ming Veritable Records and has compared the documents on financial matters with the entries in local gazetteers The complicated workings of government finance present great difficulties to all specialists in Chinese financial and administrative history and in different branches of local Chinese history from the fifteenth century onwards Professor Huang s study will provide all such researchers with an authoritative work of reference The Yearbook of Experts, Authorities & Spokespersons Broadcast Interview Source (Firm),1998-10

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web flusion ist speziell für anfänger gemacht sie beginnen mit dem wesentlichen dem verstehen und sprechen mit flusion tauchen sie komplett in das wesen der französischen sprache ein ein fließendes lernen bringt schnelle lernerfolge mit freude und leichtigkeit blockaden können sich auflösen

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web der app sprachkurs vermittelt die französische grammatik sowie wortschatz und redewendungen in 20 themenlektionen eine lektion ein thema die grammatikthemen werden sowohl in den einzelnen lektionen präsentiert als

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